

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-03
EMPLOYEE BENEFITS DISCLOSURE

APRIL 8, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Employee Benefits Disclosure program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Code § 42140 as added by Chapter 650, Statutes of 1994, and amended by Chapter 525, Statutes of 1995, and Chapter 1158, Statutes of 1996, requires the superintendent of the school district or the county superintendent of schools to annually provide information to the governing board of the school district or the county board of education regarding the estimated accrued but unfunded cost of health and welfare benefits if these benefits are provided for employees upon retirement and will continue after employees reach 65 years of age, pursuant to a collective bargaining agreement existing prior to January 1, 1995.

Education Code § 42142, as added by Chapter 650, Statutes of 1994, requires the superintendent of the school district to forward to the county superintendent of schools within 45 days of adopting a collective bargaining agreement, any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement. These changes shall also be reflected in any interim fiscal reports or multiyear fiscal projections.

On February 22, 2001, the COSM determined that Chapter 650/94, et al establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district individually, or beginning July 1, 1997, as a joint powers agency pursuant to Chapter 1158, Statutes of 1996, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of Chapter 650/94 are reimbursable for the period January 1, 1995, through June 30, 1995, and fiscal years 1995-96 to 2000-01. Costs incurred in implementing the provisions of Chapter 525/95 and Chapter 1158/96 are reimbursable for fiscal years 1997-98, through 2000-01. Reimbursement claims must be filed with the SCO and be delivered or postmarked on or before **August 6, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before

August 6, 2002. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars (\$200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds \$200, even if the individual school district's, direct service district's, or special district's claims do not each exceed \$200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.htm.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Parameters and Guidelines

Education Code Sections 42140 and 42142

Statutes of 1994, Chapter 650

Statutes of 1995, Chapter 525

Statutes of 1996, Chapter 1158

Employee Benefits Disclosure

I. SUMMARY OF THE MANDATE

On February 22, 2001 the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Education Code sections 42140 and 42142 require some new activities, as specified below, which constitute new programs or higher levels of service within existing programs upon school districts and/or county offices of education within the meaning of article XIII B, section 6 of the California Constitution and impose costs mandated by the state pursuant to Government Code section 17514.

Accordingly, the Commission approved this test claim for the following specific new activities:

- A. School districts and county offices of education (either individually or as a member of a joint powers agency effective September 30, 1996 (Stats. 1996, ch. 1158)), that provide retirement health and welfare benefits for employees, continuing after employees reach 65 years of age, pursuant to a collective bargaining agreement existing prior to January 1, 1995, are required to:
 1. Produce an actuarial report every three years (performed by an actuary who is a member of the American Academy of Actuaries effective January 1, 1996) regarding the estimated accrued but unfunded cost of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (a).)
 2. Annually provide cost information to its governing board regarding the estimated accrued but unfunded cost of providing health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (a).)
 3. Annually present cost information and a copy of the actuarial report to its governing board at a public meeting regarding the funding of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (a).)
 4. Publicly disclose, at that public meeting, as a separate agenda item, whether it will reserve a sufficient amount of money in its budget to fund the present value of the accrued but unfunded health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (b).)

5. Annually certify to the county superintendent of schools the actual amount reserved in its budget for health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (c).)
 6. Annually certify to the State Superintendent of Public Instruction the actual amount reserved in its budget for the subject employee benefits and the actual amount reserved in its budget for health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (c).)
- B. School districts, within 45 days of adopting a collective bargaining agreement, shall forward to the county superintendent of schools any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement, with any additional costs reflected in interim fiscal reports or multiyear fiscal projections. (Ed. Code, § 42142.)

II. ELIGIBLE CLAIMANTS

Any "school district" (individually, or beginning on July 1, 1997, as a joint powers agency),¹ as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. This test claim was filed on December 26, 1995. The test claim was subsequently amended on July 31, 1998, to include Statutes of 1995, chapter 525, and Statutes of 1996, chapter 1158. Therefore, the reimbursement periods are as follows:

- Statutes of 1994, chapter 650, became operative and effective on January 1, 1995. Therefore, the costs incurred for Statutes of 1994, chapter 650, are eligible for reimbursement on or after January 1, 1995.
- Statutes of 1995, chapter 525, became operative and effective on January 1, 1996. Therefore, the costs incurred for Statutes of 1995, chapter 525, are eligible for reimbursement on or after July 1, 1997.
- Statutes of 1996, chapter 1158, became operative and effective on September 30, 1996. Therefore, costs incurred for Statutes of 1996, chapter 1158, are eligible for reimbursement on or after July 1, 1997.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of release of claiming instructions by the State Controller.

¹ Pursuant to Statutes of 1996, chapter 1158.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Retirement Health and Welfare Benefits

The following activities apply only to school districts and county offices of education that were required to provide retirement health and welfare benefits to their employees under contracts in existence prior to January 1, 1995:

Obtaining Triennial Actuarial Report

- Obtain every three years an actuarial report regarding the estimated accrued but unfunded cost of health and welfare benefits for retired employees. The actuarial report shall incorporate annual fiscal information. (Ed. Code, § 42140, subd. (a).)
- The actuarial report shall be performed by an actuary who is a member of the American Academy of Actuaries.² (*Reimbursement period begins July 1, 1997.*) (Ed. Code, § 42140, subd. (a).)
- If the school district or county office of education regularly contracts for an actuarial report for other fiscal matters, a separate actuarial report is not required if the estimate of costs required by Education Code section 42140, subdivision (a), is separately and clearly set forth in that report. (Ed. Code, § 42140, subd. (a).)

Annual Board Report

- Annually provide cost information regarding the estimated accrued but unfunded cost of providing health and welfare benefits for retired employees to the governing board of the school district or the county board of education. The estimate of cost shall be based upon the actuarial report. (Ed. Code, § 42140, subd. (a).)
- Annually present the cost information and a copy of the actuarial report on which the estimated costs are based to the governing board at a public meeting regarding the funding of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (b).)
- At that public meeting, the governing board shall disclose, as a separate agenda item, whether or not the board will reserve a sufficient amount of money in its budget to fund the present value of the health and welfare benefits of existing retirees or the future cost of employees who are eligible for benefits in the current fiscal year, or both. (Ed. Code, § 42140, subd. (b).)

² As added by Statutes of 1995, chapter 525.

Annual Certification and Budget Revisions

- The school district governing board shall annually certify to the county superintendent of schools the amount of money, if any, that the board has decided to reserve in its budget for the cost of the health and welfare benefits for retired employees, and shall submit to the county superintendent of schools any budget revisions that may be necessary to account for that budget reserve. (Ed. Code, § 42140, subd. (c).)
- The county board of education shall annually certify to the State Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (c).)

B. Collective Bargaining Budget Revisions

- Within 45 days of adopting a collective bargaining agreement, the superintendent of the school district shall forward to the county superintendent of schools any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement. Any additional costs to the school district that may result from the terms of the collective bargaining agreement shall be reflected in interim fiscal reports or multi-year fiscal projections. (Ed. Code, § 42142.)

C. Training

- Train staff on implementing the reimbursable activities listed in section IV, activities A and B, of these parameters and guidelines. (One-time activity for each employee.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.* See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2.

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 EMPLOYEE BENEFITS DISCLOSURE | | | For State Controller Use Only | Program 210 |
|---|---|---|---------------------------------|---------------------------|
| (01) Claimant Identification Number | | | Reimbursement Claim Data | |
| (02) Claimant Name | | | | |
| County of Location | | | | |
| Street Address or P.O. Box Suite | | | | |
| City State Zip Code | | | | |
| Type of Claim | Estimated Claim | Reimbursement Claim | | |
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> | (26) | |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (27) | |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (28) | |
| | | | (29) | |
| Fiscal Year of Cost | (06) 20 / 20 | (12) 19 / 20 | (30) | |
| Total Claimed Amount | (07) | (13) | (31) | |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) | (32) | |
| Less: Prior Claim Payment Received | | (15) | (33) | |
| Net Claimed Amount | | (16) | (34) | |
| Due from State | (08) | (17) | (35) | |
| Due to State | | (18) | (36) | |
| (37) CERTIFICATION OF CLAIM | | | | |
| <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 650, Statutes of 1994, Chapter 525, Statutes of 1995, and Chapter 1158, Statutes of 1996, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 650/94, 525/95, and 1158/96.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 650/94, 525/95, and 1158/96, set forth on the attached statements.</p> | | | | |
| Signature of Authorized Officer | | | Date | |
| | | | | |
| Type or Print Name | | | Title | |
| (38) Name of Contact Person for Claim | | | Telephone Number () - Ext. | |
| | | | E-Mail Address | |

| | | |
|------------------------------|---|------------------------------|
| Program 210 | EMPLOYEE BENEFITS DISCLOSURE Certification Claim Form Instructions | FORM FAM-27 |
|------------------------------|---|------------------------------|

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EBD-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form EBD-1, line (11).
- (14) **Filing Deadline. Initial Claims of Ch. 650/94, 525/95, and 1158/96.** If the reimbursement claims for the period 1/1/95 to 6/30/95 and fiscal years 1995-96 through 2000-01 are filed after **August 6, 2002**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17) Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., EBD-1, (04)(1)(f), means the information is located on form EBD-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

| | | | | | | |
|---|--|------------------------|--|--------------|---------------------------------------|-----------------------------|
| Program 210 | MANDATED COSTS EMPLOYEE BENEFITS DISCLOSURE CLAIM SUMMARY | | | | | FORM EBD-1 |
| (01) Claimant | | | (02) Type of Claim | | Fiscal Year | |
| | | | Reimbursement <input type="checkbox"/> | | | |
| | | | Estimated <input type="checkbox"/> | | 19__/20__ | |
| Claim Statistics | | | | | | |
| (03) (Leave Blank) | | | | | | |
| | | | | | | |
| Direct Costs | | Object Accounts | | | | |
| (04) | (a) | (b) | (c) | (d) | (e) | (f) |
| Reimbursable Components | Salaries and Benefits | Materials and Supplies | Contract Services | Fixed Assets | Travel and Training | Total |
| 1. Retirement Health and Welfare Benefits | | | | | | |
| 2. Collective Bargaining Budget Revisions | | | | | | |
| 3. Training | | | | | | |
| (05) Total Direct Costs | | | | | | |
| | | | | | | |
| Indirect Costs | | | | | | |
| (06) Indirect Cost Rate | | | [From J-380 or J-580] | | | % |
| (07) Total Indirect Costs | | | [Line (05)(f) x line (06)] | | | |
| (08) Total Direct and Indirect Costs | | | [Line (05)(f) + line (07)] | | | |
| | | | | | | |
| Cost Reduction | | | | | | |
| (09) Less: Offsetting Savings | | | | | | |
| (10) Less: Other Reimbursements | | | | | | |
| (11) Total Claimed Amount | | | | | [Line (08) - {line (09) + line (10)}] | |

| | | |
|------------------------------|--|-----------------------------|
| Program 210 | EMPLOYEE BENEFITS DISCLOSURE CLAIM SUMMARY Instructions | FORM EBD-1 |
|------------------------------|--|-----------------------------|

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form EBD-1 must be filed for a reimbursement claim. Do not complete form EBD-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EBD-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form EBD-2, line (05), columns (d) through (h), to form EBD-1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

| | | | | | | | | | |
|---|--|--|------------------------------------|---|-----------------------------|------------------------|----------------------------------|---------------|--|
| Program 210 | | MANDATED COSTS EMPLOYEE BENEFITS DISCLOSURE COMPONENT/ACTIVITY COST DETAIL | | | | | | FORM EBD-2 | |
| (01) Claimant | | | | (02) Fiscal Year | | | | | |
| (03) Reimbursable Components: Check only one box per form to identify the component being claimed. | | | | | | | | | |
| <input type="checkbox"/> Retirement Health and Welfare Benefits | | | | <input type="checkbox"/> Collective Bargaining Budget Revisions | | | | | |
| <input type="checkbox"/> Training | | | | | | | | | |
| (04) Description of Expenses | | | | Object Accounts | | | | | |
| (a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Contract Services | (g) Fixed Assets | (h) Travel and Training | | |
| | | | | | | | | | |
| (05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> | | | Page: _____ of _____ | | | | | | |

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| Program 210 | EMPLOYEE BENEFITS DISCLOSURE COMPONENT/ACTIVITY COST DETAIL Instructions | FORM EBD-2 |
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- (01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form EBD-2 should be completed for each department.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EBD-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | | Submit supporting documents with the claim |
|-----------------------------------|---|-----------------------------|--|--|---|--|--|--------------------------------|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | | |
| Benefits | Title Activities | Benefit Rate | | Benefits = Benefit Rate x Salaries | | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | | | | |
| Contract Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | Itemized Cost of Services Performed | | | Copy of Contract |
| Fixed Assets | Description of Equipment Purchased | Unit Cost | Usage | | | | Itemized Cost of Equipment Purchased | | |
| Travel and Training | Purpose of Trip Name and Title | Per Diem Rate | Days | | | | | Cost = Rate x Days or Miles | |
| Travel | Departure and Return Date | Mileage Rate Travel Cost | Miles Travel Mode | | | | | or Total Travel Cost | |
| Training | Employee Name/Title Name of Class | | Dates Attended | | | | | Registration Fee | |

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EBD-1, block (05), columns (a) through (e) in the appropriate row.